

Jeremiah W. (Jay) Nixon
Governor



Doug Nelson
Commissioner

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Stacy Neal
Director

MEMORANDUM

TO: SWCAP Contacts
FROM: OA/Division of Accounting
DATE: May 28, 2014
RE: Costs Included in the Actual Costs FY12 for use in FY14 State Wide Cost Allocation Plan (SWCAP)

In order to clarify what costs are included in SWCAP, the Division of Accounting is providing an **updated** summary of all costs in SWCAP to ensure that there are no costs for which the Federal Government would pay twice.

In the SWCAP, a Central Service Agency (CSA) is an agency that provides a state wide service for other benefiting agencies of the State but does not charge the agencies directly for the service (i.e. Office of Administration, Revenue, Treasurer, etc.). Benefiting agencies would be any agency that would benefit from the service provided, including another CSA. However, the costs benefiting the CSA are then allocated back out using a step-down method; therefore all the costs are distributed to the remaining benefiting agencies found on page 1 of the SWCAP. Office of Administration Revolving Fund 0505 and Missouri Revolving Information Technology Trust Fund 0980 billed costs (e.g. data processing, telecommunications, central printing, etc.) and State Facilities Maintenance and Operation Fund 0501 are classified as section II costs under OMB Circular A-87, and **are not** included in SWCAP for purposes of allocation to benefiting agencies.

The following summarizes the costs that are included in each section of SWCAP:

- **Building Use:** A use charge of 2% is taken in lieu of depreciation for the following buildings:

Broadway, Capitol, Truman, Supreme Court, Springfield, Wainwright, Jefferson, National Guard Complex, Health Lab, Missouri Boulevard, Fletcher Daniels, St. Joseph, Kirkpatrick Information Center, DEQ Lab, Professional Registration, Mental Health, Howerton, D&C Warehouse, Penrose Family Center, Ag Feed/Seed Lab, Mill Creek, and Lewis & Clark.

Note: The use charge for the buildings listed above is not a cost that is directly charged to agencies. Instead, they are allocated to the benefiting agencies in SWCAP.

- **Equipment Use:** An equipment use charge is taken in lieu of depreciation for equipment used for administrative purposes by the Office of Administration (OA).

Note: The use charge is not a cost that is directly charged to the agencies. Instead, they are allocated to the applicable CSA in SWCAP.

- **Retirement/Group Insurance:** Includes costs for State contributions for employees' retirement, group health and life insurance, and deferred compensation. Only the costs of CSAs are included in this section. Agency specific related retirement/group insurance costs are not picked up in SWCAP.
- **OASDHI:** The costs of the State's contributions to the Social Security System. Only the costs for CSAs are included in this section. Agency specific OASDHI costs are not picked up in SWCAP.
- **Building Rental:** Includes the costs of rental office space (trans. num. agency = 314) for only CSAs. Agency specific building rental costs are not picked up in the SWCAP.
- **Workers' Compensation:** Includes workers' compensation costs of all state agencies that run through OA-Risk Management (excluding Dept. of Conservation) and are allocated to all benefiting agencies in SWCAP.
- **Unemployment Compensation:** Includes costs of Unemployment Compensation for CSAs. Agency specific unemployment compensation costs are not picked up in SWCAP.
- **Insurance:** Includes insurance costs of the State for losses due to liability, accidents, thefts, etc. This is administered by the Risk Management Unit of the Office of Administration. These costs are not charged to the agencies. Instead they are allocated to all benefiting agencies in SWCAP.
- **Commissioner of Administration (CSA):** Includes costs of allowable services provided by the Commissioner of Administration which are not otherwise billed to agencies. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Information Services (CSA):** Includes cost of allowable services provided by the Division of Information Services, which are not otherwise billed to agencies. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Budget and Planning (CSA):** Includes costs of allowable services provided by the Division of Budget and Planning. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Accounting (CSA):** Includes costs of allowable services provided by the Division of Accounting. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Facilities Management, Design and Construction (CSA):** Includes costs of allowable services provided by the Division of Facilities Management, Design and Construction. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.

- **Personnel (CSA):** Includes costs of allowable services provided by the Division of Personnel which are otherwise not billed. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Purchasing (CSA):** Includes costs of allowable services provided by the Division of Purchasing and Materials Management. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **General Services (CSA):** Includes costs of allowable services provided by the Division of General Services which are not otherwise billed. Instead, they are allocated to all benefiting agencies in SWCAP.
- **Treasurer (CSA):** Includes costs of allowable services provided by the State Treasurer's Office. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Secretary of State (CSA):** Includes costs of allowable services provided by the Secretary of State's Office. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Security (CSA):** Includes costs of allowable services provided by the Capitol Police. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.
- **Revenue (CSA):** Includes costs of allowable services provided by the Department of Revenue. These costs are not charged to the agencies; however, they are allocated to all benefiting agencies in SWCAP.

A full copy of the 2012 SWCAP is available at <http://oa.mo.gov/acct/SWCAP2012/index.htm>.

If you have any questions or concerns, please contact Christina Evans at 751-1982 or Dwayne Rasmussen at 751-4761.

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2012

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2012 proposal to establish cost allocations or billings for fiscal year 2014 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature Stacy Neal

Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 15, 2013

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2012

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2014.

The fixed allocations for the Fiscal Year 2014 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2010 allocations from the Actual Fiscal Year 2012 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2012 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Mr. Dwayne Rasmussen, Division of Accounting at (573) 751-4761.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2014
 BASED ON FY 2012 ACTUAL COSTS WITH CARRY-FORWARD

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	BUILDING USE	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	658,393	216	144,807	---	18,016	---	---
JUDICIARY	59,185	1,256	753,232	(12,689)	92,570	---	---
GOVERNOR	52,840	1	1,553,480	35,171	2,065	---	---
LT GOVERNOR	12,333	2	---	1,761	(23)	---	(1,628)
AUDITOR	57,022	39	4,032	(486)	3,047	---	444
ATTORNEY GENERAL	205,568	222	82,307	2,416	14,131	---	1,684
AGRICULTURE	132,438	(71)	35,932	40,716	26,734	26,934	10,239
INSURANCE	228,243	563	(17,159)	(983)	26,609	22,501	5,609
CONSERVATION	---	593	---	4,401	87,858	---	66,716
ECONOMIC DEVELOPMENT	147,130	383	36,846	85,171	28,243	57,572	128,901
EDUCATION	136,803	1,469	111,068	108,300	476,450	---	170,641
HIGHER ED	44,682	216	12,585	54,671	5,964	---	23,225
HEALTH	722,497	10,168	(16,993)	51,034	109,726	131,247	150,237
HIGHWAYS	---	1,351	---	37,414	370,252	---	---
LABOR	96,842	396	235,256	50,812	85,941	88,531	4,560
MENTAL HEALTH	208,785	2,518	7,497,864	62,822	182,850	538,269	(23,966)
NATURAL RESOURCES	509,865	1,737	147,212	43,075	121,266	124,249	27,820
PUBLIC SAFETY	292,039	66,514	2,170,661	99,900	179,239	200,389	155,543
SOCIAL SERVICES	856,815	2,554	1,258,960	194,773	301,184	587,486	281,659
CORRECTIONS	127,326	3,992	11,257,534	27,929	232,163	954,754	540,184
TOTAL	4,548,806	94,119	25,267,624	886,208	2,364,285	2,731,932	1,541,868
	=====	=====	=====	=====	=====	=====	=====

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2014
 BASED ON FY 2012 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 14
LEGISLATURE	7,953	1,083	21,391	99,809	638	952,306
JUDICIARY	46,267	5,773	508,145	15,164	4,335	1,473,238
GOVERNOR	292	102	2,193	4,384	405	1,650,933
LT GOVERNOR	74	2	(1,888)	786	7	11,426
AUDITOR	1,389	186	17,701	23,669	134	107,177
ATTORNEY GENERAL	3,722	776	759,762	59,885	282	1,130,755
AGRICULTURE	4,265	1,365	7,944	31,263	(28)	317,731
INSURANCE	9,442	1,439	129,348	56,247	3	461,862
CONSERVATION	21,844	4,655	4,934	---	1,613	192,614
ECONOMIC DEVELOPMENT	9,667	1,595	44,878	76,500	(61)	616,825
EDUCATION	33,716	21,926	45,055	59,985	15,122	1,180,535
HIGHER ED	611	290	25,250	34,244	15,201	216,939
HEALTH	20,747	5,698	140,650	19,557	6,896	1,351,464
HIGHWAYS	59,730	18,830	27,982	70,241	4,898	590,698
LABOR	12,928	4,213	193,824	267,672	345	1,041,320
MENTAL HEALTH	90,546	11,387	169,792	(345)	12,265	8,752,787
NATURAL RESOURCES	26,333	6,126	116,943	87,854	1,707	1,214,187
PUBLIC SAFETY	64,357	10,237	238,048	70,168	6,161	3,553,256
SOCIAL SERVICES	82,765	30,764	742,273	124,293	36,568	4,500,094
CORRECTIONS	129,940	14,981	757,476	---	12,905	14,059,184
TOTAL	626,588	141,428	3,951,701	1,101,376	119,396	43,375,331
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Notes:

(2) Risk management administration and administrative services to the Office of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUILDING USE	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	609,604	560,815	48,789	609,604	658,393
JUDICIARY	56,884	54,583	2,301	56,884	59,185
GOVERNOR	50,225	47,610	2,615	50,225	52,840
LT GOVERNOR	11,419	10,505	914	11,419	12,333
AUDITOR	58,939	60,856	(1,917)	58,939	57,022
ATTORNEY GENERAL	170,667	135,766	34,901	170,667	205,568
AGRICULTURE	129,029	125,620	3,409	129,029	132,438
INSURANCE	224,002	219,761	4,241	224,002	228,243
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	157,726	168,322	(10,596)	157,726	147,130
EDUCATION	154,996	173,189	(18,193)	154,996	136,803
HIGHER ED	22,341	---	22,341	22,341	44,682
HEALTH	718,725	714,953	3,772	718,725	722,497
HIGHWAYS	---	---	---	0	---
LABOR	93,419	89,996	3,423	93,419	96,842
MENTAL HEALTH	209,025	209,265	(240)	209,025	208,785
NATURAL RESOURCES	527,074	544,283	(17,209)	527,074	509,865
PUBLIC SAFETY	293,201	294,363	(1,162)	293,201	292,039
SOCIAL SERVICES	862,265	867,715	(5,450)	862,265	856,815
CORRECTIONS	126,707	126,088	619	126,707	127,326
TOTAL	4,476,248	4,403,690	72,558	4,476,248	4,548,806
	=====	=====	=====	=====	=====

NOTES: The carry-forward only includes use charges in lieu of depreciation for the Building Use cost pool.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	329	442	(113)	329	216
JUDICIARY	1,908	2,560	(652)	1,908	1,256
GOVERNOR	13	25	(12)	13	1
LT GOVERNOR	3	4	(1)	3	2
AUDITOR	56	73	(17)	56	39
ATTORNEY GENERAL	245	268	(23)	245	222
AGRICULTURE	301	673	(372)	301	(71)
INSURANCE	655	747	(92)	655	563
CONSERVATION	901	1,209	(308)	901	593
ECONOMIC DEVELOPMENT	509	635	(126)	509	383
EDUCATION	1,712	1,955	(243)	1,712	1,469
HIGHER ED	1,329	2,442	(1,113)	1,329	216
HEALTH	5,675	1,182	4,493	5,675	10,168
HIGHWAYS	2,802	4,253	(1,451)	2,802	1,351
LABOR	480	564	(84)	480	396
MENTAL HEALTH	4,326	6,134	(1,808)	4,326	2,518
NATURAL RESOURCES	1,449	1,161	288	1,449	1,737
PUBLIC SAFETY	57,026	47,538	9,488	57,026	66,514
SOCIAL SERVICES	4,258	5,962	(1,704)	4,258	2,554
CORRECTIONS	5,512	7,032	(1,520)	5,512	3,992
TOTAL	89,489	84,859	4,630	89,489	94,119

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	72,516	225	72,291	72,516	144,807
JUDICIARY	736,750	720,268	16,482	736,750	753,232
GOVERNOR	792,975	32,470	760,505	792,975	1,553,480
LT GOVERNOR	---	---	---	---	---
AUDITOR	2,016	---	2,016	2,016	4,032
ATTORNEY GENERAL	45,346	8,385	36,961	45,346	82,307
AGRICULTURE	91,161	146,390	(55,229)	91,161	35,932
INSURANCE	5,729	28,617	(22,888)	5,729	(17,159)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	52,679	68,512	(15,833)	52,679	36,846
EDUCATION	544,870	978,672	(433,802)	544,870	111,068
HIGHER ED	6,993	1,401	5,592	6,993	12,585
HEALTH	83,984	184,961	(100,977)	83,984	(16,993)
HIGHWAYS	---	---	---	---	---
LABOR	194,626	153,996	40,630	194,626	235,256
MENTAL HEALTH	8,244,804	8,991,744	(746,940)	8,244,804	7,497,864
NATURAL RESOURCES	300,602	453,992	(153,390)	300,602	147,212
PUBLIC SAFETY	1,795,691	1,420,721	374,970	1,795,691	2,170,661
SOCIAL SERVICES	1,644,797	2,030,634	(385,837)	1,644,797	1,258,960
CORRECTIONS	9,377,442	7,497,350	1,880,092	9,377,442	11,257,534
TOTAL	23,992,981	22,718,338	1,274,643	23,992,981	25,267,624

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	---	---	---	---	---
JUDICIARY	31,466	75,621	(44,155)	31,466	(12,689)
GOVERNOR	37,217	39,263	(2,046)	37,217	35,171
LT GOVERNOR	1,863	1,965	(102)	1,863	1,761
AUDITOR	1,701	3,888	(2,187)	1,701	(486)
ATTORNEY GENERAL	2,511	2,606	(95)	2,511	2,416
AGRICULTURE	43,130	45,544	(2,414)	43,130	40,716
INSURANCE	32,641	66,265	(33,624)	32,641	(983)
CONSERVATION	4,657	4,913	(256)	4,657	4,401
ECONOMIC DEVELOPMENT	81,763	78,355	3,408	81,763	85,171
EDUCATION	114,647	120,994	(6,347)	114,647	108,300
HIGHER ED	75,891	97,111	(21,220)	75,891	54,671
HEALTH	54,185	57,336	(3,151)	54,185	51,034
HIGHWAYS	34,301	31,188	3,113	34,301	37,414
LABOR	44,952	39,092	5,860	44,952	50,812
MENTAL HEALTH	67,833	72,844	(5,011)	67,833	62,822
NATURAL RESOURCES	45,762	48,449	(2,687)	45,762	43,075
PUBLIC SAFETY	105,940	111,980	(6,040)	105,940	99,900
SOCIAL SERVICES	206,334	217,895	(11,561)	206,334	194,773
CORRECTIONS	46,328	64,727	(18,399)	46,328	27,929
TOTAL	1,033,122	1,180,036	(146,914)	1,033,122	886,208

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	21,267	24,518	(3,251)	21,267	18,016
JUDICIARY	104,868	117,166	(12,298)	104,868	92,570
GOVERNOR	1,847	1,629	218	1,847	2,065
LT GOVERNOR	189	401	(212)	189	(23)
AUDITOR	3,488	3,929	(441)	3,488	3,047
ATTORNEY GENERAL	18,030	21,929	(3,899)	18,030	14,131
AGRICULTURE	27,200	27,666	(466)	27,200	26,734
INSURANCE	29,372	32,135	(2,763)	29,372	26,609
CONSERVATION	97,235	106,612	(9,377)	97,235	87,858
ECONOMIC DEVELOPMENT	42,379	56,515	(14,136)	42,379	28,243
EDUCATION	477,479	478,508	(1,029)	477,479	476,450
HIGHER ED	6,792	7,620	(828)	6,792	5,964
HEALTH	157,133	204,540	(47,407)	157,133	109,726
HIGHWAYS	465,994	561,736	(95,742)	465,994	370,252
LABOR	78,979	72,017	6,962	78,979	85,941
MENTAL HEALTH	226,838	270,826	(43,988)	226,838	182,850
NATURAL RESOURCES	119,103	116,940	2,163	119,103	121,266
PUBLIC SAFETY	187,455	195,671	(8,216)	187,455	179,239
SOCIAL SERVICES	353,538	405,892	(52,354)	353,538	301,184
CORRECTIONS	280,552	328,941	(48,389)	280,552	232,163
TOTAL	2,699,738	3,035,191	(335,453)	2,699,738	2,364,285

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	26,725	26,516	209	26,725	26,934
INSURANCE	25,567	28,633	(3,066)	25,567	22,501
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	73,903	90,234	(16,331)	73,903	57,572
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	149,254	167,261	(18,007)	149,254	131,247
HIGHWAYS	---	---	---	---	---
LABOR	80,561	72,591	7,970	80,561	88,531
MENTAL HEALTH	639,852	741,435	(101,583)	639,852	538,269
NATURAL RESOURCES	137,387	150,525	(13,138)	137,387	124,249
PUBLIC SAFETY	216,693	232,997	(16,304)	216,693	200,389
SOCIAL SERVICES	683,364	779,242	(95,878)	683,364	587,486
CORRECTIONS	1,028,664	1,102,574	(73,910)	1,028,664	954,754
TOTAL	3,061,970	3,392,008	(330,038)	3,061,970	2,731,932
	=====	=====	=====	=====	=====

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	1,628	(1,628)	---	(1,628)
AUDITOR	1,595	2,746	(1,151)	1,595	444
ATTORNEY GENERAL	2,997	4,310	(1,313)	2,997	1,684
AGRICULTURE	6,955	3,671	3,284	6,955	10,239
INSURANCE	5,085	4,561	524	5,085	5,609
CONSERVATION	53,713	40,710	13,003	53,713	66,716
ECONOMIC DEVELOPMENT	94,696	60,491	34,205	94,696	128,901
EDUCATION	174,025	177,409	(3,384)	174,025	170,641
HIGHER ED	22,274	21,323	951	22,274	23,225
HEALTH	159,067	167,897	(8,830)	159,067	150,237
HIGHWAYS	---	---	---	---	---
LABOR	4,137	3,714	423	4,137	4,560
MENTAL HEALTH	92,819	209,604	(116,785)	92,819	(23,966)
NATURAL RESOURCES	33,627	39,434	(5,807)	33,627	27,820
PUBLIC SAFETY	133,369	111,195	22,174	133,369	155,543
SOCIAL SERVICES	355,462	429,265	(73,803)	355,462	281,659
CORRECTIONS	537,254	534,324	2,930	537,254	540,184
TOTAL	1,677,075	1,812,282	(135,207)	1,677,075	1,541,868

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GENERAL SERVICES	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	7,482	7,011	471	7,482	7,953
JUDICIARY	43,423	40,579	2,844	43,423	46,267
GOVERNOR	306	320	(14)	306	292
LT GOVERNOR	66	58	8	66	74
AUDITOR	1,270	1,151	119	1,270	1,389
ATTORNEY GENERAL	3,834	3,946	(112)	3,834	3,722
AGRICULTURE	5,116	5,967	(851)	5,116	4,265
INSURANCE	8,270	7,098	1,172	8,270	9,442
CONSERVATION	20,506	19,168	1,338	20,506	21,844
ECONOMIC DEVELOPMENT	9,761	9,855	(94)	9,761	9,667
EDUCATION	29,730	25,744	3,986	29,730	33,716
HIGHER ED	668	725	(57)	668	611
HEALTH	19,203	17,659	1,544	19,203	20,747
HIGHWAYS	63,568	67,406	(3,838)	63,568	59,730
LABOR	10,932	8,936	1,996	10,932	12,928
MENTAL HEALTH	88,598	86,650	1,948	88,598	90,546
NATURAL RESOURCES	22,368	18,403	3,965	22,368	26,333
PUBLIC SAFETY	57,806	51,255	6,551	57,806	64,357
SOCIAL SERVICES	80,733	78,701	2,032	80,733	82,765
CORRECTIONS	118,997	108,054	10,943	118,997	129,940
TOTAL	592,637	558,686	33,951	592,637	626,588

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TREASURER DISBURSEMENTS	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	1,113	1,143	(30)	1,113	1,083
JUDICIARY	5,670	5,567	103	5,670	5,773
GOVERNOR	88	74	14	88	102
LT GOVERNOR	10	18	(8)	10	2
AUDITOR	185	184	1	185	186
ATTORNEY GENERAL	882	988	(106)	882	776
AGRICULTURE	1,298	1,231	67	1,298	1,365
INSURANCE	1,440	1,441	(1)	1,440	1,439
CONSERVATION	4,720	4,785	(65)	4,720	4,655
ECONOMIC DEVELOPMENT	2,057	2,519	(462)	2,057	1,595
EDUCATION	21,176	20,426	750	21,176	21,926
HIGHER ED	311	332	(21)	311	290
HEALTH	7,290	8,882	(1,592)	7,290	5,698
HIGHWAYS	21,753	24,676	(2,923)	21,753	18,830
LABOR	3,692	3,171	521	3,692	4,213
MENTAL HEALTH	12,084	12,781	(697)	12,084	11,387
NATURAL RESOURCES	5,665	5,204	461	5,665	6,126
PUBLIC SAFETY	9,648	9,059	589	9,648	10,237
SOCIAL SERVICES	35,417	40,070	(4,653)	35,417	30,764
CORRECTIONS	15,307	15,633	(326)	15,307	14,981
TOTAL	149,806	158,184	(8,378)	149,806	141,428
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RECORDS MANAGEMENT	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	21,395	21,399	(4)	21,395	21,391
JUDICIARY	516,958	525,771	(8,813)	516,958	508,145
GOVERNOR	1,422	651	771	1,422	2,193
LT GOVERNOR	77	2,042	(1,965)	77	(1,888)
AUDITOR	25,573	33,445	(7,872)	25,573	17,701
ATTORNEY GENERAL	761,845	763,928	(2,083)	761,845	759,762
AGRICULTURE	10,878	13,812	(2,934)	10,878	7,944
INSURANCE	141,866	154,384	(12,518)	141,866	129,348
CONSERVATION	5,855	6,776	(921)	5,855	4,934
ECONOMIC DEVELOPMENT	45,431	45,984	(553)	45,431	44,878
EDUCATION	68,569	92,083	(23,514)	68,569	45,055
HIGHER ED	22,767	20,284	2,483	22,767	25,250
HEALTH	173,998	207,346	(33,348)	173,998	140,650
HIGHWAYS	26,008	24,034	1,974	26,008	27,982
LABOR	208,628	223,432	(14,804)	208,628	193,824
MENTAL HEALTH	146,350	122,908	23,442	146,350	169,792
NATURAL RESOURCES	127,939	138,935	(10,996)	127,939	116,943
PUBLIC SAFETY	238,826	239,604	(778)	238,826	238,048
SOCIAL SERVICES	665,846	589,419	76,427	665,846	742,273
CORRECTIONS	747,649	737,822	9,827	747,649	757,476
TOTAL	3,957,880	3,964,059	(6,179)	3,957,880	3,951,701

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SECURITY	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	128,985	158,161	(29,176)	128,985	99,809
JUDICIARY	18,264	21,364	(3,100)	18,264	15,164
GOVERNOR	7,705	11,026	(3,321)	7,705	4,384
LT GOVERNOR	1,427	2,068	(641)	1,427	786
AUDITOR	26,824	29,979	(3,155)	26,824	23,669
ATTORNEY GENERAL	60,782	61,679	(897)	60,782	59,885
AGRICULTURE	35,100	38,937	(3,837)	35,100	31,263
INSURANCE	57,929	59,611	(1,682)	57,929	56,247
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	63,921	51,342	12,579	63,921	76,500
EDUCATION	80,473	100,961	(20,488)	80,473	59,985
HIGHER ED	17,122	---	17,122	17,122	34,244
HEALTH	25,112	30,667	(5,555)	25,112	19,557
HIGHWAYS	123,849	177,457	(53,608)	123,849	70,241
LABOR	133,836	---	133,836	133,836	267,672
MENTAL HEALTH	---	345	(345)	---	(345)
NATURAL RESOURCES	111,292	134,730	(23,438)	111,292	87,854
PUBLIC SAFETY	55,931	41,694	14,237	55,931	70,168
SOCIAL SERVICES	109,009	93,725	15,284	109,009	124,293
CORRECTIONS	---	---	---	---	---
TOTAL	1,057,561	1,013,746	43,815	1,057,561	1,101,376

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REVENUE CASHIER	2012 CARRY-FORWARD	2010 ACTUAL	CARRY-FORWARD ADJUSTMENT	2012 ACTUAL	FIXED FY 14
LEGISLATURE	961	1,284	(323)	961	638
JUDICIARY	5,663	6,991	(1,328)	5,663	4,335
GOVERNOR	252	99	153	252	405
LT GOVERNOR	12	17	(5)	12	7
AUDITOR	193	252	(59)	193	134
ATTORNEY GENERAL	434	586	(152)	434	282
AGRICULTURE	209	446	(237)	209	(28)
INSURANCE	2	1	1	2	3
CONSERVATION	2,062	2,511	(449)	2,062	1,613
ECONOMIC DEVELOPMENT	316	693	(377)	316	(61)
EDUCATION	20,065	25,008	(4,943)	20,065	15,122
HIGHER ED	22,346	29,491	(7,145)	22,346	15,201
HEALTH	7,964	9,032	(1,068)	7,964	6,896
HIGHWAYS	6,683	8,468	(1,785)	6,683	4,898
LABOR	284	223	61	284	345
MENTAL HEALTH	17,168	22,071	(4,903)	17,168	12,265
NATURAL RESOURCES	2,253	2,799	(546)	2,253	1,707
PUBLIC SAFETY	7,227	8,293	(1,066)	7,227	6,161
SOCIAL SERVICES	46,398	56,228	(9,830)	46,398	36,568
CORRECTIONS	18,072	23,239	(5,167)	18,072	12,905
TOTAL	158,564	197,732	(39,168)	158,564	119,396
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